



Read this information first

- Make a copy of this form before completion if you need to report more than provided for on this form. After you have completed your Form RL-115, make a photocopy and retain the copy for your records; and
- Attach your completed form to Form RL-26, Liquor Revenue Return, or Form RL-26-X, Amended Liquor Revenue Return.

Step 1: Identify your business

Name: _____ Account ID: _____

Address: _____ License no.: LQ - _____
Number and street

City State ZIP

Tax period: ____/____/____
Month Year

Step 2: Tell us about your other liquor tax deductions

Invoice no. and invoice date	Customer FEIN	Deduction information		Equivalent in wine gallons			
		Name and complete address of customer to whom you shipped or other deduction explanation		Cider 0.5% to 7% or beer	Alcohol 14% or less	Alcohol > 14% and < 20%	Alcohol 20% or more
____/____/____	_____	_____		_____	_____	_____	_____
____/____/____	_____	_____		_____	_____	_____	_____
____/____/____	_____	_____		_____	_____	_____	_____
____/____/____	_____	_____		_____	_____	_____	_____
____/____/____	_____	_____		_____	_____	_____	_____
____/____/____	_____	_____		_____	_____	_____	_____
____/____/____	_____	_____		_____	_____	_____	_____
____/____/____	_____	_____		_____	_____	_____	_____

Page subtotal _____

Grand total _____
(See instructions.)



Form RL-115 Instructions

General Information

What is reported on Form RL-115?

Any deductions necessary to account for all alcoholic liquor that is not subject to the Illinois Liquor Tax must be reported on Form RL-115, Other Illinois Liquor Tax Deductions.

Other deductions include, but are not limited to,

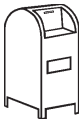
- breakage;
- dumping; and
- sacramental sales.

When and where do I file Form RL-115?

You must file Form RL-115 with Form RL-26, Liquor Revenue Return, on or before the fifteenth day of each month for the preceding month.

If you need to correct a previously filed Form RL-26, you must file Form RL-26-X, Amended Liquor Revenue Return, and all completed schedules.

All completed returns and attachments must be mailed to



**ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

What if I need assistance?

If you have questions about Form RL-115, call us weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045** or write to us at the address listed above.

Step-by-Step Instructions

Step 1: Identify your business

Enter your business' name, address, Account ID, License number, and the tax period for which you are filing this schedule.

Step 2: Tell us about your other liquor tax deductions

Enter the invoice number and invoice date, the customer FEIN, name and address to whom you shipped to or enter another deduction explanation.

Dumping deduction - You must complete and attach Form RL-57, Dumping Certificate for Illinois Tax-Free Alcoholic Liquors, which contains an affidavit by an Illinois Department of Revenue employee. If you do not attach a properly completed Form RL-57, your deduction will be denied.

Sacramental sales deduction - Report the total actual **wine** gallonage equivalent for each class of alcoholic liquor per invoice number.

Grand total:

- **Single page**

If you are filing only one page, copy the "**Page subtotal**" amounts to the "**Grand total**" lines.

- **Multiple pages**

If you are filing more than one page, add all "**Page subtotals**" together for each liquor class and write each sum on the appropriate "**Grand total**" line on the last page.

Enter the "**Grand total**" sums on **Line 17** of Form RL-26 or Form RL-26-X.

